cooperative societies to enable these societies to contribute their 5 per cent contribution to the equity for setting up of a new cooperative spinning unit has been received. Scheme for share capital assistance to primary weavers cooperative societies has been since discontinued. Moreover, this will amount to increasing the participation of the Central Government over and above the accepted pattern in an indirect way. It is, therefore, difficult to consider this indirect dilution of the accepted scheme.

Requirement of Cloth for Internal Consumption and Exports during Eighth Plan

1238. SHRI PRAGADA KOTAIAH: Will the Minister of TEXTILES be pleased to state:

(a) what is the annual estimated requirements of cloth both for internal consumption and exports during the Eighth Five Year Plan period;

(b) what is the number of ordinary automatic and wider width powerlooms in the textile mills and their annual production capacity;

(c) what is the number of authorised and unauthorised powerlooms installed as on date in the country and their annual production capacity; and

(d) what is the total number of handlooms and their annual production capacity, if they operate for 300 days in a year?

THE MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF TEXTILES (SHRI ASHOK GEHLOT): (a) The estimated total annual requirement of cloth in the year 1994-95 is 27396 Mn. Sq. Metres, covering both internal consumption and exports.

(b) The total number of looms installed in the mills are 1,92,700, comprising 88,700 ordinary looms, 48,800 automatic looms and 55,200 looms mainly in the mills lying closed. 25,400 looms out of 192700 are of wider width. The total production capacity of the total installed looms is estimated at 5850 Mn. Sq. Metres.

(b) The number of authorised and unauthorised powerlooms already installed are 4.53 and 2.83 lakhs respectively, with an annual capacity of 20,314 Mn. Sq. Meters.

(d) According to the National Handlooms Census (1987-88), the total number of handlooms are 38.91 lakhs with an annual capacity of 6621 Mn. Sq. Meters.

Frequent Revision of Income-tax Forms

1239. SHRI SHABBIR AHMAD SALARIA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that in the past 10 years, the Income Tax Return Forms have been changed, if so, what is the number of times it has been changed;

(b) whether it is also a fact that as a result of change of the form for filing Income Tax Return the already printed forms are destroyed, if so, what are the details of the forms printed during the last 10 years which had to be destroyed as a result of the change in the forms, and the loss that the ex-chequer had to suffer on account of such change;

(c) whether it is also a fact that the Income Tax Return forms have been again changed this year and the same are not available at various Income Tax Offices particularly in the Income Tax Offices at Srinagar and Jammu;

(d) whether it is fact that the last date for filing the Return was 30th of June, 1991 and that for non filing

of return, interest and penalty can be levied; and

(e) whether Government would waive interest and penalty in the cases in which return could not be filed because of the non-availability of the return forms?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR):

(a) Different Income-tax Return Forms have been prescribed for various categories of taxpayers. The number of times such forms have been changed during the last 10 years is as under:—

Type of form	Broad categories of assessees covered	Number of times changed in the past 10 years
No. 1	Companies	8
No. 2	Non-corporate assessees having income from business or profession	9
No. 3	Non-corporate assessees not having income from business or profession	9
No. 3A	Charitable and religious trusts	7

The changes in the forms were consequential to the amendments made in the Income-tax Act as also to simplify them.

(b) The Income-tax Return Forms are printed on a year-to-year basis after taking into account the requirements of Commissioners of Income-tax. Therefore, the question of destroying these forms as a result of changes made does not arise.

(c) Income-tax Return Forms No. 2 and 3 relating to non-corporate assessees have been changed this year. Due to certain administrative reasons, there has been some delay in the supply of these forms to the Income Tax Offices at Srinagar and Jammu.

(d) As per the Income-tax Act, the due date for filing of returns of various types of assessees are as under:—

(a) where the assessee is a company	31st day of Dec. of the assessment year.
(b) where the assessee is a person other than a company—	
(i) in a case where the accounts of the assessee are required to be audited and certain other categories	31st day of Oct. of the assessment year.
(ii) in a case where the total income includes income from business or profession and whose accounts are not required to be audited.	31st day of Aug. of the assessment year.
(c) in the case of other assessees.	30th day of June of the assessment year.

There is a provision for payment of interest by the assessees who do not furnish their returns by the due date. No penalty is leviable for this default.

(e) Government has been waiving interest for late filing of returns in cases where the assessees could not furnish their returns of income in time on account of availability of forms etc.

Profits of the Tea Industry in Assam

1240. DR. NAGEN SAIKIA: Will the Minister of COMMERCE be pleased to state:

(a) What is the annual net profit of the Tea Industry in Assam during 1990-91; and

(b) what amount out of this profit has been invested in the State and what amount has been transferred to the other States of the country?

THE MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF COMMERCE (SHRI P. CHIDAMBARAM): (a) and (b) Information about profits of Tea Industry in individual States and its investments on a State-wise basis are not maintained.

However, according to the analysis made by RBI the Gross Profits as a percentage of Sales net of rebates, discounts, excise duty and Cess for tea plantation as a whole are as follows:—

Year	*Gross Profits*
1986-87	13.0 per cent
1987-88	14.2 per cent
1988-89	13.4 per cent

Establishment of Central University at Tezpur, Assam

1241. DR. NAGEN SAIKIA: Will the Minister of HUMAN RESOURCE DEVELOPMENT be pleased to state:

(a) whether Government have decided to establish a Central University at Tezpur in Assam; and

(b) if so, by when Government propose to bring a bill in the Parliament in this regard?

THE MINISTER OF HUMAN RESOURCE DEVELOPMENT (SHRI ARJUN SINGH): (a) Legislation for establishment of a teaching and affiliating Central University at Silchar in Assam was enacted in May, 1989. The State Government has been requested to provide suitable land and other infrastructure facilities. Government has not taken any decision to start a Central University at Tezpur also.

(b) Does not arise.

Transfer of Bank Deposits of Businessmen in Assam outside the State

1242. DR. NAGEN SAIKIA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that most of the industrialists and businessmen who have their business in Assam, are transferring their bank deposits to the banks outside the State;

(b) if so, what amount has been transferred during the last one year (1990-91);

(c) whether it will effect the economic growth and development of the State; and

(d) if so, what steps the Government has taken in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) Reserve Bank of India do not have information